

**CONFIDENTIAL**  
CITY AUDITOR PERFORMANCE EVALUATION PROGRAM  
NOVEMBER 2009 – OCTOBER 2010  
EDUARDO LUNA, CITY AUDITOR

**DIRECTIONS:** *Rate the City Auditor's performance using conventional letter grades:*

*A: Outstanding Performance*

*B: Exceeded Performance Expectations*

*C: Met Performance Expectations*

*D: Performance Needs Improvement*

*F: Unacceptable Performance*

Evaluation Criteria / Auditor Responsibilities:

Grade: A-F

Rater

1. **How well has the City Auditor increased the economy, efficiency and effectiveness of City government through audits and their recommendations?**

\_\_\_\_\_

Audit  
Committee

Performance Measures developed by City Auditor for FY 10 City Budget:

- A. Percent of recommendations management agrees to implement. (Target: 90%)
- B. Percent of recommendations reported as implemented by management that was verified by follow up audit testing. (Target: 90%)
- C. Ratio of City benefits (measureable monetary recoveries and cost savings) to operational audit costs. (Target: 100%)
- D. Amount of measureable audit deficiencies (money identified to be recovered by the City. (Target: \$2 million)

Comments: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

*A: Outstanding Performance*

*B: Exceeded Performance Expectations*

*C: Met Performance Expectations*

*D: Performance Needs Improvement*

*F: Unacceptable Performance*

**CONFIDENTIAL**  
CITY AUDITOR PERFORMANCE EVALUATION PROGRAM  
NOVEMBER 2009 – OCTOBER 2010  
EDUARDO LUNA, CITY AUDITOR

Evaluation Criteria / Auditor Responsibilities:

Grade: A-F

Rater

2. **How well has the City Auditor increased the economy, efficiency and effectiveness of the Office of the City Auditor?**

\_\_\_\_\_

Audit  
Committee

Performance Measures developed by City Auditor for FY 10 City Budget:

- A. Percent of audit work plan completed during the fiscal year. (Target: 90%)
- B. Percent of employees in compliance with Generally Accepted Government Accounting Standards (GAGAS) training requirements. (Target: 100%)
- C. Number of months with full audit staff (all budgeted positions filled). (Target: 9)
- D. Percent of staff who hold professional certifications or advanced degrees. (Target: 100%)

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. **How well has the City Auditor provided independent, reliable, accurate, and timely information to the Mayor, Audit Committee, City Council, and other stakeholders?**

\_\_\_\_\_

Audit  
Committee

Performance Measures developed by City Auditor for FY 10 City Budget:

- A. Percent of non-confidential audit reports available via City Auditor website within five days of issuance. (Target: 100%)
- B. Percent users satisfied with timeliness, reliability, and value of audit services. (Target: 90%)

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*A: Outstanding Performance*

*B: Exceeded Performance Expectations*

*C: Met Performance Expectations*

*D: Performance Needs Improvement*

*F: Unacceptable Performance*

**CONFIDENTIAL**  
CITY AUDITOR PERFORMANCE EVALUATION PROGRAM  
NOVEMBER 2009 – OCTOBER 2010  
EDUARDO LUNA, CITY AUDITOR

Evaluation Criteria / Auditor Responsibilities:

Grade: A-F

Rater

4. **How well has the City Auditor provided independent, confidential, and reliable investigations of all material allegations of fraud, waste, or abuse that are reported via the City's Fraud Hotline?**

\_\_\_\_\_

Audit  
Committee

Performance Measures developed by City Auditor for FY 10 City Budget:

- A. Percent of Hotline Investigation reports substantiating fraud, waste or abuse available via City Auditor website within five days of issuance. (Target: 100%)  
B. Percent of investigations assigned within two weeks of receiving an allegation of material fraud, waste or abuse. (Target: 90%)

Comments: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. **Grade the City Auditor's performance in completing audits/ responsibilities listed in the FY 10 Annual Audit Work Plan. If audits were not completed, please discuss the relevant circumstances or resource limitations.**

\_\_\_\_\_

Audit  
Committee

Please review the enclosed FY 10 Annual Audit Work Plan and March 2010 Accomplishments Report.

Comments: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*A: Outstanding Performance*

*B: Exceeded Performance Expectations*

*C: Met Performance Expectations*

*D: Performance Needs Improvement*

*F: Unacceptable Performance*

**CONFIDENTIAL**  
CITY AUDITOR PERFORMANCE EVALUATION PROGRAM  
NOVEMBER 2009 – OCTOBER 2010  
EDUARDO LUNA, CITY AUDITOR

Evaluation Criteria / Auditor Responsibilities:

Grade: A-F

Rater

6. **Grade the City Auditor's progress to date on audits/responsibilities listed in the FY 11 Annual Audit Work Plan. If audits have yet to be completed, please discuss the relevant circumstances or resource limitations.**

\_\_\_\_\_

Audit  
Committee

Please review the enclosed FY 11 Annual Audit Work Plan.

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7. **Grade the City Auditor's effectiveness at providing the Audit Committee and City Council with completed audit reports and monthly activity reports describing the status and progress towards completing audit assignments in the work plans, as well as quarterly fraud hotline statistics reports.**

\_\_\_\_\_

Audit  
Committee

Please review audit /activity reports received, City Auditor website and March 2010 Accomplishments Report.

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*A: Outstanding Performance*

*B: Exceeded Performance Expectations*

*C: Met Performance Expectations*

*D: Performance Needs Improvement*

*F: Unacceptable Performance*

**CONFIDENTIAL**  
CITY AUDITOR PERFORMANCE EVALUATION PROGRAM  
NOVEMBER 2009 – OCTOBER 2010  
EDUARDO LUNA, CITY AUDITOR

Evaluation Criteria / Auditor Responsibilities:

Grade: A-F

Rater

8. **Grade how well the City Auditor has developed his annual work plan using a risk-based approach. Has he followed through with audits of high risk areas as determined by his Risk Assessment and/or other sources of information? Please explain.**

Audit  
Committee

Please review Annual Citywide Risk Assessments included with the enclosed FY 10 and FY 11 Annual Audit Work Plans as well as the March 2010 Accomplishments Report.

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

9. **Grade how well the City Auditor's audit reports provided sufficient detail for effective action by management and/or the Audit Committee, and how well the City Auditor checks to see if management has responded in an appropriate and timely fashion to audit findings.**

Audit  
Committee

Please review audit reports received

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*A: Outstanding Performance*

*B: Exceeded Performance Expectations*

*C: Met Performance Expectations*

*D: Performance Needs Improvement*

*F: Unacceptable Performance*

**CONFIDENTIAL**

**CITY AUDITOR PERFORMANCE EVALUATION PROGRAM  
NOVEMBER 2009 – OCTOBER 2010  
EDUARDO LUNA, CITY AUDITOR**

Evaluation Criteria / Auditor Responsibilities:

Grade: A-F

Rater

10. **Staffing in the Office of the City Auditor has grown significantly since the Auditor was hired. Grade how effective the City Auditor has been at hiring experienced internal audit staff. How well does the City Auditor monitor the performance of his audit staff and ensure that audit duties are being performed appropriately?**

\_\_\_\_\_

Audit  
Committee

Please review audit /activity reports received, City Auditor website and  
March 2010 Accomplishments Report.

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

11. **Please Grade the City Auditor's professionalism, reflecting on his presentation of audit reports/findings, ability to effectively manage challenging situations, and communication with the Audit Committee, City Council, City personnel, and the public.**

\_\_\_\_\_

Audit  
Committee

Please review audit /activity reports received, City Auditor website and  
March 2010 Accomplishments Report.

Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*A: Outstanding Performance*

*B: Exceeded Performance Expectations*

*C: Met Performance Expectations*

*D: Performance Needs Improvement*

*F: Unacceptable Performance*

**Please provide any other comments that you may have regarding the City's Auditor performance:**

**A:** Outstanding Performance      **B:** Exceeded Performance Expectations      **C:** Met Performance Expectations  
**D:** Performance Needs Improvement      **F:** Unacceptable Performance